



INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors and Management
Safe Harbor, Inc.
Mandeville, Louisiana

We have performed the procedures enumerated below as they are a required part of the engagement. We are required to perform each procedure and report the results, including any exceptions. Management is required to provide a corrective action plan that addresses all exceptions noted. For any procedures that do not apply, we have marked "not applicable."

Management of Safe Harbor, Inc. is responsible for its financial records, establishing internal controls over financial reporting, and compliance with applicable laws and regulations. These procedures were agreed to by management of Safe Harbor, Inc. and the Legislative Auditor, State of Louisiana, solely to assist the users in assessing certain controls and in evaluating management's assertions about Safe Harbor Inc.'s compliance with certain laws and regulations during the period of July 1, 2014 to March 1, 2015, in accordance with Act 774 of 2014 Regular Legislative Session.

This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are detailed in Schedule "1".

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Safe Harbor, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

June 22, 2015
Mandeville, Louisiana

Certified Public Accountants

SAFE HARBOR, INC.
AGREED-UPON PROCEDURES
JULY 1, 2014 TO MARCH 1, 2015

Credit Cards

1. **Procedures:** Obtain from management a listing of all active credit cards (and bank debit cards if applicable) for the period of July 1, 2014 thru March 1, 2015, including the card numbers and the names of the persons who maintained possession of the cards.

Results: Safe Harbor, Inc. has no credit cards and has the following debit cards:

Admin Debit Card-5236 – Kim Kirby
Shelter Debit Card-9692 – Ann Winstead

2. **Procedures:** Obtain and review the entity's written policies and procedures for credit cards (and debit cards if applicable) and determine if the following is addressed:
- How cards are to be controlled
 - Procedures for lost cards
 - Procedures for removal of signatory authorization upon employment termination
 - Allowable business uses
 - Documentation requirements
 - Procedures for lost receipts
 - Required approvers
 - Monitoring card usage
 - What approval required to open a credit card account

Results: We obtained and reviewed Safe Harbor Inc.'s policy on debit cards. All of the above required criteria were addressed (criteria particular to credit cards were not applicable)

3. **Procedures:** Obtain the monthly statements for all credit cards [general (Visa, MasterCard, etc.), stores (Wal-Mart, Office Depot, etc.), and gasoline] used during the period of July 1, 2014 thru March 1, 2015 and select for detailed review, the two largest (dollar amount) statements for each card. (Note: For a debit card, select the two monthly bank statements with the largest dollar amount of debit charges):
- A. Obtain the entity's supporting documentation for the purchases/charges shown on the selected monthly statements:

SAFE HARBOR, INC.
AGREED-UPON PROCEDURES (CONTINUED)
JULY 1, 2014 TO MARCH 1, 2015

- Determine if each purchase is supported by:
 - An original itemized receipt (i.e., identifies precisely what was purchased)
 - Documentation of the business/public purpose (Note: For meal charges, there should also be documentation of the individuals participating)
 - Other documentation as may be required by policy (e.g., purchase order, authorization, etc.)

B. Determine if credit card statement was approved prior to payment of the bill, with any discrepancies being investigated.

C. Determine if finance charges and/or late fees were assessed on the monthly statements.

Results: We performed the above procedures on the two identified debit cards. No exceptions were noted. Items B and C, particular to credit cards, were not applicable.

Payroll

1. **Procedures:** Select one quarterly end payroll between the period of July 1, 2014 and March 31, 2015.

- Determine if all applicable quarterly payroll tax payment were made by applicable deadlines and verified by Executive Director.
- Determine if employee payroll deduction such as retirement contributions were remitted to appropriate entities and verified by Executive Director.

Results: No exceptions were noted.

[This form is an unaudited informational document prepared by management of the agency.]

LEGISLATIVE AUDITOR
BATON ROUGE LA 70804

DATA COLLECTION FORM
FOR REPORTING ON STATE AND LOCAL GOVERNMENT AND QUASI-PUBLIC AGENCIES

The federal data collection form may be used as a substitute for this form.

Date Submitted 6 / 22 / 15

TOTAL ACTUAL COST OF ENGAGEMENT \$ 2,500

RETURN to: Legislative Auditor (ereports@lla.la.gov) or
Attn: Engagement Processing
Post Office Box 94397
Baton Rouge, Louisiana 70804-9397

1. Fiscal Year Ending Date For This Submission:

6 / 22 / 15

3. Audit Period Covered

☐ Annual

☒ Other 7/1/14 to 3/1/15

2. Type of Report:

☐ Single Audit ☐ GAO (Yellow Book) Audit

☐ Compilation ☒ Review/Attestation

☐ Program Audit ☐ Other

Total Revenues and other sources, all funds \$ N/A

4. AUDITEE INFORMATION

Auditee Name

Safe Harbor, Inc.

Street Address (Number and Street)

PO Box 1179

Mailing Address (PO No.)

Mandeville LA 70470

City State Zip

Kim Kirby Executive Director

Auditee Contact

Name Title

985-626-5710

Telephone Fax

Email (Optional)

kimkirby@safeharbor@gmail.com

5. AUDITOR INFORMATION

Firm Name

Ericksen, Krentel, & LaPorte, L.L.P.

Street Address (Number and Street)

2895 Highway 190, Suite 213

Mailing Address (PO No.)

Mandeville LA 70471

City State Zip

James E. Tonglet Partner

Auditor Contact

Name Title

985-727-0777 985-727-6701

Telephone Fax

Email (Optional)

jtonglet@ericksenkrentel.com

Component Units Included Within the Report and for Which No Separate Report Will Be Issued;

If there are no modifications to the auditor's financial opinion, no reported deficiencies in internal control, no reported instances of noncompliance, no management letter, and no prior year findings, check this box and do not complete the rest of the form. ☐

6. FINANCIAL STATEMENTS

a. Type of auditor's opinion on financial statements. ☒ Not Applicable

☐ Unmodified Opinion ☐ Qualified Opinion ☐ Adverse Opinion ☐ Disclaimer of Opinion

b. Is a 'going concern' explanatory paragraph included in the audit report? ☐ Yes ☐ No ☒ not applicable

c. Do any of the funds have deficit balances? ☐ Yes ☐ No ☒ not applicable

7. INTERNAL CONTROL

Do the comments on internal control include: ☐ material weaknesses ☐ significant deficiencies ☒ not applicable

8. COMPLIANCE

Do the comments on compliance include: ☐ criminal acts ☐ fraud and abuse ☒ not applicable

9. AGREED-UPON PROCEDURE FINDINGS (Finding Caption and No.)

None

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

10. SCHEDULE OF CURRENT YEAR FINDINGS/QUESTIONED COSTS (Finding Caption and No.)

Not Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

\$ Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Do any findings address nepotism, ethics violations or related party transactions? ☐ Yes ☐ No

Do any findings address violation of bond indenture covenants? ☐ Yes ☐ No

11. SCHEDULE OF PRIOR YEAR FINDINGS/QUESTIONED COSTS/MANAGEMENT LETTER COMMENTS

(Finding/Comment Caption and No.)

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

Resolved ☐ Yes ☐ No ☐ No Longer Applicable

CPA SIGNATURE

AUDITEE SIGNATURE

Ericksen, Krentel, & LaPorte, L.L.P.
Kim Kirby

Date 6-22-15

Date 6-22-15